

QUICK REFERENCE OF COMMONLY REQUESTED COSTS IN ALPHABETICAL ORDER

NOTE: This document is a quick reference of GAAP function and object codes to be used by applicants of entitlement and discretionary grants when constructing a grant application budget. It is based upon The Uniform Minimum Chart of Accounts (Handbook 2R2), issued by the New Jersey Department of Education in 1992. Consult the governing entitlement program guidelines or published Notice of Grant Opportunity for specific allowable and non-allowable costs and additional budget information.

Expenditure Category	Function & Object Code
Advertising	200-500
Benefits	200-200
Books (including shipping & handling)	
Reference & Library	200-600
Textbooks & Workbooks (student use)	100-600
Conferences/Workshops	
Staff Registration fees	200-500
Hotel, Meals, Travel	200-580
Consultants (includes travel & expenses)	
Educational, working directly with students	100-300
Professional, Technical	200-300
Educational, working with teachers and other staff	200-320
Copying/duplicating	200-500
*Equipment (includes delivery & installation)	
Instructional	400-731
Noninstructional	400-732
Field trips	
Admission fees	100-800
Transportation (bus rental)	200-500
Food	200-600
Food	
Catering	200-500
Miscellaneous Refreshments	200-600
Graphic design	
Consultant fees	200-300
Vendor	200-300
Internet access and videoconferencing (line charges, use charges)	
Instructional	100-500
Noninstructional	200-500
Leases/rentals	
Instructional equipment	100-500
Noninstructional equipment, vehicles	200-400

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Expenditure Category	Function & Object Code
Maintenance Contracts	
Vehicles & Equipment	200-400
Postage	200-500
Printing	200-500
Repairs & Maintenance	
Vehicles & Equipment	200-400
Salaries (full- or part-time)	
Instructional	100-100
Noninstructional	200-100
Software	
Instructional	100-600
Noninstructional	200-600
Substitute Teachers	100-100
Supplies	
Instructional (classroom)	100-600
Noninstructional	200-600
Teachers or Aides, (full or part-time employees of applicant)	
Contracted salary & additional comp.	100-100
Curriculum work	200-100
Telephone	200-500
Travel, staff	200-580
Hotel, Meals	200-580
Tuition	
Students	100-500
Staff	200-500

***NOTE: To be identified as equipment (rather than supplies), an item must meet all of the following criteria:**

1. *It retains its original shape, appearance and character with use,*
2. *It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance,*
3. *It is nonexpendable; that is, if the item is damaged or worn out, it is more practical to repair the item than to replace it with an entirely new unit.*
4. *Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and*
5. *The unit cost of the item is more than \$2,000.*